

**In the
Supreme Court of the United States**

No. 143

COMMISSIONER OF INTERNAL REVENUE,

Petitioner,

v.

ROBLEY H. EVANS and JULIA M. EVANS,

Respondents.

**MEMORANDUM FOR ROBLEY H. EVANS AND
JULIA M. EVANS, RESPONDENTS**

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By reason of the conflict between the decision of the Court of Appeals for the Ninth Circuit herein and the decision of the Court of Appeals for the Third Circuit in *The Hertz Corporation (successor by merger to J. Frank Connor, Inc.) v. United States of America*, (59-2 USTC Para. 9560, July 6, 1959), and because the issues involved in both cases are of substantial and continuing importance,

we agree that review by this Court of the *Evans* decision is warranted and that the petition for certiorari herein should be granted.

Respectfully submitted,

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